IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R. No.148 of 1989

Date of decision:1.2.2007

The Commissioner of Income-Tax, Patiala ...Petitioner

Versus

Shri Lachaman Dass Amloh ...Respondent

CORAM: HON'BLE MR.JUSTICE M.M.KUMAR
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Mr.Yogesh Putney, Advocate for the Revenue.

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RAJESH BINDAL, J.

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh (for short , 'the Tribunal) arising out of its order dated 18.6.1982 in ITA No.778/Chandi/80 for the assessment year 1970-71:-

> "Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in annulling the assessment?"

We, in our order passed today in I.T.R. No.149 of 1989 (**The Commissioner of Income-Tax, Patiala Vs. Smt. Vidya Devi Amloh)**, have returned the reference unanswered.

For the reasons stated in Smt.Vidya Devi's case (supra), the present reference is returned unanswered.

(Rajesh Bindal)
Judge

February 01 , 2007 **(M.M.Kumar)**
Pka **Judge**